

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
Room N-1058, IGCN – 100 North Senate  
Indianapolis, IN 46204

ORDER 1024678

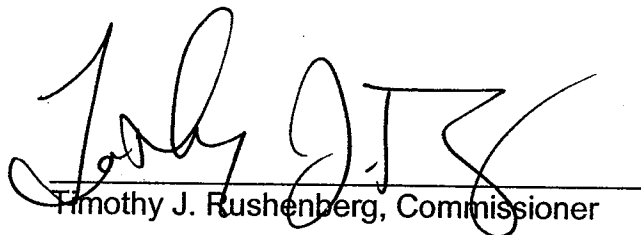
**IN THE MATTER OF THE REQUEST OF  
DEKALB COUNTY CENTRAL UNITED SC, DEKALB COUNTY  
DUE TO TRANSPORTATION OPERATION APPEAL.**

The Department of Local Government Finance has reviewed your appeal for an excessive levy for an increase due to School Transportation in the amount of \$180,892. After a review of the petition and a recommendation of the Local Property Tax Control Board, pursuant to IC 6-1.1-19-4.1 and IC 20-46-4-10, and in consideration of all evidence provided, the Department of Local Government Finance finds as follows:

Modified Approval:

**The excessive levy appeal for DeKalb County Central United SC, DeKalb County, due to School Transportation in the amount of \$164,280. Due to the impact of the cost of fuel in 2008 on the 2009 budgets, the Department has used a three-year growth average to calculate your qualification of the Transportation Levy Appeal. Please note that the Department has approved the lesser of the requested or qualified amount. A form showing the exact calculations is attached.**

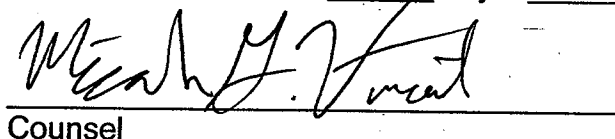
STATE OF INDIANA  
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Timothy J. Rushenberg, Commissioner

STATE OF INDIANA  
DEPARTMENT OF LOCAL GOVERNMENT FINANCE

I, Micah G. Vincent, Counsel for the Department of Local Government Finance, hereby certify that the above is an order of the Commissioner of the Department of Local Government Finance made this date in the above-entitled matter and that the Commissioner has personally signed the same under his statutory authority.

WITNESS MY HAND AND SEAL of this Department on this 9th day of February, 2009.

  
Counsel

# Transportation Appeal Worksheet

Unit Name: DeKalb County Central United School District

2008 Maximum Levy \$1,932,710

Actual Expenditures 2005 = \$1,411,008

Actual Expenditures 2006 = \$1,408,248

Actual Expenditures 2007 = \$1,486,163

Certified Budget 2008 = \$1,964,445

<b>Actual Expenditures 2006</b>	\$1,408,248		
Divided by	-----		
<b>Actual Expenditures 2005</b>	\$1,411,008	-0.0020	

**Average of 3 years**

<b>Actual Expenditures 2007</b>	\$1,486,163		
Divided by	-----		
<b>Actual Expenditures 2006</b>	\$1,408,248	0.0553	

0.1250

<b>Actual Expenditures 2008</b>	\$1,964,445		
Divided by	-----		
<b>Actual Expenditures 2007</b>	\$1,486,163	0.3218	

Percent of appeal school qualifies for 0.0850  
*(Percent of appeal unit qualifies for is equal to Average of 3 years minus .04 for growth factor.)*

Amount of appeal school qualifies for \$164,280